This listing of claims will replace all prior versions, and listings, of claims in the application.

Listing of Claims:

1. (Original) Method for preparing methyl 2-diphenylmethylsulfinylacetate (MDMSA) comprising the steps of :

(i) conversion of benzhydrol into methyldiphenylmethylthioacetate ; and

(ii) conversion of methyldiphenylmethylthioacetate into methyl-2-diphenylmethylsulfinylacetate.

2. (Original) Method according to claim 1, in which step (i) comprises the following steps :

a1) conversion of benzhydrol to benzhydrol carboxylate in an appropriate solvent ;

b1) conversion of the benzhydrol carboxylate to methyl diphenylmethylthioacetate.

3. (Original) Method according to claim 2, in which the step (a1) comprises reacting benzhydrol and an acid anhydride in the presence of an inorganic acid and in an appropriate solvent.

4. (Original) Method according to claim 3, in which the solvent is an aprotic solvent.

5. (Original) Method according to claim 4, in which the aprotic solvent is chosen from chlorinated solvents, aromatic solvents, hydrocarbon solvents and ethereal solvents.

6. (Original) Method according to claim 5, in which the aprotic solvent is chosen from chlorinated solvents.

7. (Original) Method according to claim 6, in which the solvent is dichloromethane.

8. (Previously presented) Method according to claim 3, in which the acid anhydride is chosen from acetic anhydride, propanoic anhydride and butyric anhydride.

9. (Original) Method according to claim 8, in which the acid anhydride is acetic anhydride.

10. (Previously presented) Method according to claim 3, in which the inorganic acid is chosen from hydrochloric acid, butyric acid, o-phosphoric acid and sulfuric acid.

11. (Original) Method according to claim 10, in which the inorganic acid is sulfuric acid.

12. (Previously presented) Method according to claim 3, in which the quantity of inorganic acid used is from 0.02 to 0.3 molar equivalents relative to the benzhydrol.

13. (Previously presented) Method according to claim 3, in which the reaction temperature in step a) is between –5°C and +5°C.

14. (Previously presented) Method according to claim 2, in which step b1) comprises bringing the solution obtained in step a) into contact with methyl thioglycolate.

15. (Original) Method according to claim 14, in which the contact time used in step b1) is between 2 and 3 hours.

16. (Previously presented) Method according to claim 14, in which the contact temperature used in step b1) is between 15°C and 25°C.

17. (Currently amended) Method according to claim 1, in which the oxidizing agent is chosen from oxone, potassium permanganate, sodium percarbonate, and peroxides ~~such as hydrogen peroxide, tert-butyl hydroperoxide and m-chloroperoxybenzoic acid~~.

18. (Original) Method according to claim 17, in which the oxidizing agent is hydrogen peroxide.

19. (Original) Method according to claim 18, in which the hydrogen peroxide is added in the form of a 35% aqueous solution.

20. (Previously presented) Method according to claim 1, in which the oxidizing agent is used in an amount of 1 to 1.1 molar equivalent.

21. (Previously presented) Method according to claim 1, in which the reaction temperature in step (ii) is between 28°C and 37°C.

22. (Previously presented) Method according to claim 3, in which an additional quantity of inorganic acid is added in step (ii).

23. (Original) Method according to claim 22, in which the additional quantity of inorganic acid is from 0.02 to 0.3 molar equivalents.

24. (Previously presented) Method according to claim 22, in which the contact time in step (ii) is between 10 and 13 hours.

25. (Previously presented) Method according to claim 1, which comprises an additional step (iii) recovering the methyl 2-diphenyl-methylsulfinylacetate obtained.

26. (Original) Method according to claim 25, in which step (iii) comprises a distillation of the solvent to dryness.

27. (Previously presented) Method according to claim 25, in which step (iii) comprises a step of direct crystallization.

28. (Original) Method according to claim 27, in which the crystallization solvent is chosen from methanol, ethanol, ethyl acetate, isopropyl acetate and toluene.

29. (Original) Method according to claim 28, in which the crystallization solvent is isopropyl acetate.

30. (Previously presented) Method according to claim 1, in which the successive steps are carried out in the same reactor without isolation of the intermediate compounds.

31. (Previously presented) Method for preparing modafinil comprising preparing MDMSA according to claim 1.